

YEAR

CALIFORNIA FORM

Nonresident Withholding Annual Return**592****Nonresident Withholding****(Independent contractors; rents; royalties; estate & trust beneficiaries; domestic nonresident partners/members)**

If you withheld on foreign (non-U.S.) partners, use Side 2 of this form.

If you withheld on both foreign partners and other payees, file a separate Form 592 for the foreign partners.

Form 592-B Type: ☐ Form 592-B attached for each recipient. ☐ Form 592-B information on magnetic media.**Part I Withholding Agent**

Name of withholding agent (payer)

☐ California corporation no. ☐ FEIN

Address (number and street)

PMB no.

☐ Withholding agent's social security no.

City

State

ZIP Code

Contact person's name and title (please type or print)

Daytime telephone no.

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Part II Tax Withheld

Type of Income: ☐ Payment to Independent Contractor ☐ Rents or Royalties ☐ Estate Distributions ☐ Trust Distributions
☐ Distributions to Domestic Nonresident Partners/Members (see Side 2 for foreign partners/members)
☐ Other _____

- 1** Enter number of 592-B for the type(s) of income checked above **1** _____
2 Total amount of California source income subject to withholding **2** _____
3 Total withholding due **3** _____
4 Prior payments for the above calendar year

Date	Amount	Date	Amount	Date	Amount

Total prior payments **4** _____

- 5 Balance due.**
- Subtract line 4 from line 3 and enter the balance due. If less than zero, enter -0-.

Attach a check or money order for the full amount payable to "Franchise Tax Board."

Write the payer's FEIN, California corporation number, or social security number

and "Form 592" on the check or money order

Mail Form 592 to the **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0651.****Part III Tax Withheld by Another Entity on this Partnership, Limited Liability Company (LLC), S corporation, Estate, or Trust**

- 6** Enter number of additional Forms 592-B attached, flowing through the credit. The credit must be allocated to all partners, members, S corporation shareholders, or beneficiaries, whether residents or nonresidents of California, according to their interests in the above partnership, LLC, S corporation, estate, or trust. (Do not include Forms 592-B already included on line 1.) **6** _____
7 Enter amount withheld by another entity and being allocated to the partners, members, S corporation shareholders or beneficiaries. This credit must be documented by a Form 592-B, 593-B, or 594 from the withholding entity. (Do not include withholding included on line 3 or any credit being used against tax owed on the partnership, LLC, S corporation, estate, or trust California tax return.) **7** _____

Part IV Perjury Statement

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than withholding agent) is based on all information of which preparer has any knowledge.

Name and title of withholding agent (type or print)

Signature of withholding agent

Date

Name of preparer company (type or print)

Signature of preparer other than withholding agent

Date

Name and title of individual preparer other than withholding agent (type or print)

SSN/FEIN/PTIN of preparer

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Address of preparer

Daytime telephone number of preparer

Foreign Partner or Member Withholding

If you withheld on payees other than foreign (non-U.S.) partners/members, use Side 1 of this form.
If you withheld on both foreign partners/members and other payees, file a separate Form 592 for the foreign partners/members.

Taxable year: Beginning month _____ day _____ year _____, and ending month _____ day _____ year _____.

Form 592-B Type: ☐ Form 592-B attached for each recipient. ☐ Form 592-B information on magnetic media.

Part I Withholding Agent [partnership or limited liability company (LLC)]

Name of withholding agent (partnership or LLC)

Withholding Agent's FEIN

Address (number and street)

PMB no.

City

State

ZIP Code

Contact person's name and title (please type or print)

Daytime telephone no.

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Part II Tax Withheld – Foreign Nonresident Partners or Members

1 Are all partners or members foreign (non-U.S.) nonresidents? 1 ☐ Yes ☐ No

2 Enter number of Forms 592-B for foreign partners or members 2 _____

3 Total California source taxable income allocable to:

a Non-corporate foreign nonresident partners or members \$ _____ x 9.3% 3a _____

b Corporate foreign nonresident partners or members \$ _____ x 8.84% 3b _____

c Foreign bank and financial institution partners or members \$ _____ x 10.84% 3c _____

4 Total foreign partners' or members' withholding due. Add line 3a through line 3c 4 _____

5 Prior payments of foreign partners' or members' withholding for the taxable year shown above

Date	Amount	Date	Amount	Date	Amount

Total prior payments 5 _____

6 Amount credited from prior year's withholding 6 _____

7 Total payments. Add line 5 and line 6 7 _____

8 **Balance due.** Subtract line 7 from line 4 and enter the result here. If this amount is less than

zero, enter -0-. Attach a check or money order for the full amount payable to "Franchise Tax Board."

Write the partnership's or LLC's FEIN and "Form 592" on the check or money order 8 _____

Mail Form 592 to the **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0651.**

9 **Overpayment.** If line 7 is more than line 4, subtract line 4 from line 7 and enter the result here ... 9 _____

10 Enter the amount of line 9 you want **credited to next year's Form 592** 10 _____

11 **Refund.** Subtract line 10 from line 9 and enter the result here 11 _____

Part III Tax Withheld by Another Entity on this Partnership or LLC

12 Enter number of additional Forms 592-B attached, flowing through the credit. The credit must be allocated to all partners or members, whether residents or nonresidents of California according to their interests in the above partnership or LLC. (Do not include Forms 592-B already included on line 2.) 12 _____

13 Enter amount withheld by another entity and being allocated to the partners or members. This credit must be documented by a Form 592-B, 593-B, or 594 from the withholding entity. (Do not include withholding included on line 4 or any credit being used against tax owed on the partnership or LLC California tax return.) 13 _____

Part IV Perjury Statement

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than withholding agent) is based on all information of which preparer has any knowledge.

Name and title of withholding agent (type or print)

Signature of withholding agent

Date

Name of preparer company (type or print)

Signature of preparer other than withholding agent

Date

Name and title of individual preparer other than withholding agent (type or print)

SSN/FEIN/PTIN of preparer

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Address of preparer

Daytime telephone number of preparer

Instructions for Form 592

References in these instructions are to the California Revenue and Taxation Code (R&TC).

General Information

For California withholding purposes only, a reference in these instructions to:

- “Nonresident” includes individuals who are not residents of California, corporations not qualified through the California Secretary of State to do business in California or having no permanent place of business in California, partnerships, or limited liability companies (LLCs) with no permanent place of business in California, grantor trusts with nonresident grantors, irrevocable trusts without at least one California resident trustee, or estates where the decedent was not a California resident; and
- “Foreign” refers to non-U.S.

For information on the withholding requirements or to send withholding payments during the year, get Form 592-A, Nonresident Withholding Remittance Statement.

Purpose

Use this form to report the total withholding for the year under R&TC Sections 18662 and 18666. Form 592 is also a transmittal form for Form(s) 592-B, Nonresident Withholding Tax Statement. Also, Form 592, with Forms 592-B, is used by pass-through entities to flow through withholding credit to their partners, members, shareholders, or beneficiaries.

Do not use Form 592 if:

- You are the buyer or escrow person withholding on the sale of real estate. In that case, get Form 593, Real Estate Withholding Remittance Statement, and Form 593-B, Real Estate Withholding Tax Statement, to remit and report real estate withholding; or
- You already paid the withholding with Form 594, Notice to Withhold Tax at Source, for a particular engagement.

Common Errors/Helpful Hints

If you are filing Form 592 only to flow withholding through to your partners, members, shareholders, or beneficiaries:

- Enter your information in Part I as the withholding agent. Do not enter the name or tax ID number of the entity which withheld on you.
- Skip Part II and go to Part III.

When and Where to File

For withholding on independent contractors, recipients of rents and royalties, domestic nonresident partners, and beneficiaries of estates and trusts, file Form 592, Side 1 on or before January 31 following the close of the calendar year.

For withholding on foreign partners, file Form 592, Side 2 on or before the 15th day of the 4th month following the close of the partnership's taxable year. (If all the partners are foreign, Form 592 must be filed on or

before the 15th day of the 6th month after the close of the partnership's taxable year.)

Send any payment due, Form 592, and Forms 592-B to **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0651**.

Magnetic Media Requirements

Form 592-B information must be filed with the FTB via magnetic media instead of paper when the number of Forms 592-B is 250 or more. However, withholding agents must continue to provide vendors/payees with paper Forms 592-B. Complete Form 592 and send the original Form 592 with any payment to the address shown on the Form 592 and separately send a copy (marked "copy" at the top) with the disk to **Withholding Services and Compliance Section, Franchise Tax Board, PO Box 942867, Sacramento, CA 94267-0651**. If you are the preparer for more than one withholding agent, please provide a separate Form 592 and disk for each withholding agent. For the required file format and record layout, get FTB Pub. 1023F, Nonresident Withholding Magnetic Media Requirements.

Interest and Penalties

Interest on late payments is computed from the due date of the withholding to the date paid. Failure to withhold may result in the withholding agent being personally liable for the amount of tax that should have been withheld and for interest and penalties.

- Failure to provide correct Forms 592-B to FTB by the due date may result in penalties up to \$100 per Form 592-B.
- Failure to provide correct Forms 592-B to the payees by the due date may result in penalties up to \$100 per Form 592-B.

Specific Instructions

Nonresident Withholding (Side 1)

Year – Enter the calendar year for which the withholding was done in the four boxes in the upper left corner of Form 592, Side 1. However, if a partnership's or LLC's current distribution represents prior year California source income, enter the year the income was earned and attach a letter explaining that the distribution took place in the current withholding year, but was for a prior year.

Form 592-B Type – Check one of the two boxes to show how you are providing the Form 592-B information to FTB.

Note: Magnetic media is required if you withheld on 250 or more payees.

Part I – Enter the withholding agent's name, tax ID number, address, and contact person information. If your entity is a partnership, LLC, S corporation, estate, or trust that was withheld upon by another entity and you are flowing the withholding credit through to your partners, members, shareholders, or beneficia-

ries, enter your entity's name, tax ID number, etc. in the withholding agent area.

Part II – Complete Part II only if you withheld on payments to nonresidents. If you are a partnership, LLC, S corporation, estate, or trust that was withheld upon by another entity and you are filing Form 592 only to flow the withholding to your partners, members, shareholders, or beneficiaries, skip Part II and go to Part III.

Type of Income – Check the box(es) that reflect the type of income withheld upon.

Line 1 – Enter the number of Forms 592-B attached for payees which you withheld upon. There should be only one Form 592-B for each payee withheld upon.

Line 2 – Enter the total amount of California source income subject to withholding.

Line 3 – Enter the total amount withheld.

Line 4 – List the date and amount of each payment previously sent to FTB for the calendar year. Enter the total of these payments on line 4.

Line 5 – Subtract line 4 from line 3 and enter the balance due. If less than zero, enter 0. Attach a check or money order for the full amount payable to “Franchise Tax Board.” Write the withholding agent's tax ID number and “Form 592” on the check or money order.

Part III – Complete Part III only if:

- You are a partnership, LLC, or S corporation and you were withheld upon by another entity; or
- You are an estate or trust, you were withheld upon by another entity, and you distributed the related income in the current year.

Line 6 – Enter the number of additional Forms 592-B that you have prepared to reflect how the amount withheld on your entity has been allocated to your partners, members, S corporation shareholders, or beneficiaries. The credit must be allocated to all partners, members, S corporation shareholders, or beneficiaries whether residents or nonresidents according to their interests in your entity.

Example 1 – You are a partnership with four partners. Three are California residents and one is a nonresident. Since you did not make any distributions during the year, you did not withhold on the nonresident partner. However, you were withheld upon by another withholding agent. The amount withheld on you must be allocated to all four partners according to their partnership interests. Since none of your partners have Forms 592-B included in Line 1, enter “4” on Line 6.

Example 2 – You are a partnership with four partners. Three are California residents and one is a nonresident. You made a distribution during the year and withheld on the nonresident partner. Accordingly, you entered “1” on Line 1. You were also withheld upon by another withholding agent. The amount

withheld on you must be allocated to all four partners according to their partnership interests. Since your nonresident partner's Form 592-B is already included in Line 1, enter "3" on Line 6. (**Note:** The "Total California tax withheld" on Line 2 of your nonresident partner's Form 592-B should include both the tax you withheld from the distribution to the nonresident partner and the nonresident partner's share of the tax withheld on you.)

Line 7 – Enter the amount withheld by another entity and being allocated to your partners, members, S corporation shareholders, or beneficiaries. This credit must be documented by Form(s) 592-B, 593-B, or 594 from the withholding entity. (Write "Tax Withheld by Another Entity" on the bottom of the document and attach it to the back of Form 592 with the Forms 592-B that you have prepared.) If any of the amount withheld by the other entity is to be used against the tax owed by your entity, do not include that amount in Line 7. Attach a note to Form 592 explaining how much of the credit will be used to offset your tax due.

Part IV – Complete the withholding agent's and preparer's information.

Foreign Partner or Member Withholding (Side 2)

Year – Enter the beginning and ending dates for the partnership's or limited liability company's (LLCs) taxable year.

Form 592-B Type – Check one of the two boxes to show how you are providing the Form 592-B information. **Note:** Magnetic media is required if you withheld on 250 or more payees.

Part I – Enter the withholding agent's name, tax ID number, address, and contact person information. If your entity is a partnership, LLC, S corporation, estate, or trust that was withheld upon by another entity because you are a foreign (non-U.S.) partner or member of that entity and you are flowing the withholding credit through to your partners, members, shareholders, or beneficiaries, enter your entity's name, tax ID number, etc. in the withholding agent area.

Part II – Line 1, Check the "Yes" box if all partners or members of the partnership or LLC are foreign (non-U.S.) nonresidents, regardless of whether they were withheld upon. Check the "No" box if any of the nonresident partners or members are not foreign.

Line 2 – Enter the number of Forms 592-B attached. There should be only one for each foreign partner or member you withheld upon.

Line 3a – Enter the total California source taxable income allocable to non-corporate foreign partners or members, multiply it by 9.3% (the maximum non-corporate tax rate), and enter the result on line 3a.

Line 3b – Enter the total California source taxable income allocable to corporate foreign partners or members, multiply it by 8.84% (the maximum corporate tax rate), and enter the result on line 3b.

Line 3c – Enter the total California source taxable income allocable to foreign bank and financial institution partners or members, multiply it by 10.84% (the maximum bank and financial institution tax rate), and enter the result on line 3c.

Line 4 – Add the amounts on line 3a, line 3b, and line 3c and enter the total on line 4.

Line 5 – List the date and amount of each payment previously sent to FTB for the year. Enter the total of these payments on line 5.

Line 6 – Enter the amount of foreign partner or member credit carried over from the previous withholding year.

Line 7 – Add the amounts on line 5 and line 6 and enter the total on line 7.

Line 8 – Subtract line 7 from Line 4 and enter the result on Line 8. If the result is less than zero, enter 0. Attach a check or money order for the full amount payable to "Franchise Tax Board." Write the partnership's or LLC's FEIN and "Form 592" on the check or money order.

Line 9 – If Line 7 is more than Line 4, subtract Line 4 from Line 7 and enter the result.

Line 10 – Enter the amount of your overpayment on Line 9 that you want credited to next year's Form 592 instead of refunded.

Line 11 – Subtract Line 10 from Line 9 and enter the result on Line 11.

Part III – Complete Part III only if you were withheld upon by another entity because you were a foreign partner or member.

Line 12 – Enter the number of additional Forms 592-B that you have prepared to reflect how the amount withheld on your entity is to be allocated to your partners or members. The credit must be allocated to all partners or members, whether residents or nonresidents of California according to their interests in your entity. Do not include Forms 592-B already included on line 2 or on Side 1.

Example 1 – You are a partnership with four partners. Three are California residents and one is foreign (non-U.S.). Since you did not have net income for the year, you did not withhold on the foreign partner. However, you were withheld upon by another withholding agent. The amount withheld on you must be allocated to all four partners according to their partnership interests. Since none of your partners have Forms 592-B included in Line 2 or on Side 1, enter "4" on Line 12.

Example 2 – You are a partnership with four partners. Three are California residents and one is foreign (non-U.S.). You had net California source income for the year and withheld on your foreign partner. Accordingly, you entered "1" on Line 2. You were also withheld upon by another withholding agent. The amount withheld on you must be allocated to all four partners according to their partnership interests. Since your foreign partner's Form 592-B is already included in Line 2, enter "3" on Line 12. (**Note:** The "Total California tax withheld" on Line 2 of your foreign partner's Form 592-B should include both the

tax you withheld on the California source income of the foreign partner and the foreign partner's share of the tax withheld on you.)

Line 13 – Enter the amount withheld by another entity and being allocated to your partners or members. This credit must be documented by a Form 592-B, 593-B, or 594 from the withholding entity. (Write "Tax Withheld by Another Entity" on the bottom of the document and attach it to the back of Form 592 with the Forms 592-B that you have prepared.) If any of the amount withheld by the other entity is to be used against the tax owed by your entity, do not include that amount in Line 13. Attach a note to Form 592 explaining how much of the credit will be used to offset your tax due.

Part IV – Complete the withholding agent's and preparer's information.

Additional Information

For additional information or to speak to a representative regarding this form, call the Withholding Services and Compliance Section's automated telephone service at: (888) 792-4900 (toll-free) or (916) 845-4900.

OR Write to:

WITHHOLDING SERVICES AND
COMPLIANCE SECTION
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0651

For information on requirements to file a California tax return or to get forms, call:

From within the
United States (800) 852-5711
From outside the
United States (916) 845-6500
(not toll-free)

OR Write to:

TAX FORMS REQUEST UNIT
FRANCHISE TAX BOARD
PO BOX 307
RANCHO CORDOVA CA 95741-0307

You can download, view, and print California tax forms and publications from our Website at www.ftb.ca.gov.

Assistance for Persons with Disabilities

We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call:

TTY/TDD (800) 822-6268

Asistencia Telefonica y en el Internet

Dentro de los Estados Unidos,

llame al (800) 852-5711

Fuera de los Estados

Unidos, llame al (916) 845-6500
(cargos aplican)

Sitio en el Internet: www.ftb.ca.gov

Asistencia para personas discapacitadas

Nosotros estamos en conformidad con el Acta de Americanos Discapacitados. Personas con problemas auditivos o de habla pueden llamar al TTY/TDD (800) 822-6268.